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## Socio-Economic Conditions and Adoption of Regional Tax Information System Innovations (At the Cimahi City Government Regional Revenue Management Agency)

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### Abstract

*In the aim of increasing accountability and receipt of local revenue, especially Regional Taxes, Cimahi City Regional Government, namely the Regional Revenue Agency Management Agency (Bappenda) of Cimahi City, made an innovation in the form of regional tax information systems including e-pad and so on. local tax information system, especially by employees of Cimahi City Bappenda. Bappenda of Cimahi City, in particular has made various efforts such as improving the socio-economic conditions of its employees such as education, income, age, and cosmopolitan. This study aims to determine the socio-economic conditions and the adoption of innovative local tax information systems in Cimahi City Bappenda. This research was conducted using quantitative methods. Data was obtained using a questionnaire distributed to employees of Cimahi City Bappenda. The analysis of this study uses multiple linear regressions to determine the effect of education, income, age and cosmopolitan on the adoption of local tax information system innovations either simultaneously or partially. The results showed that education, income, age and cosmopolitan influenced the adoption of regional tax information system innovations in a positive and significant part, and the relationship of all independent variables simultaneously with the adoption of local tax information system innovations included in the criteria of a very strong relationship.*

*Keywords— Innovation Adoption; Socio-Economic; Regional Tax Information System.*

### Abstrak

Dalam tujuan meningkatkan akuntabilitas dan penerimaan pendapatan asli daerah khususnya Pajak Daerah, Pemerintah Daerah Kota Cimahi yaitu Badan Pengelola Badan Pendapatan Daerah (Bappenda) Kota Cimahi membuat inovasi berupa sistem informasi pajak daerah diantaranya e-pad dan simpbb, guna kelancaran inovasi tersebut perlunya proses adopsi inovasi sistem informasi pajak daerah terutama oleh para pegawai Bappenda Kota Cimahi. Bappenda Kota Cimahi, secara khusus telah melakukan berbagai upaya seperti meningkatkan kondisi sosial ekonomi pegawainya seperti pendidikan, pendapatan, umur dan kekosmopolitan. Penelitian ini bertujuan untuk mengetahui kondisi sosial ekonomi dan adopsi inovasi sistem informasi pajak daerah pada Bappenda Kota Cimahi. Penelitian ini dilakukan dengan menggunakan metode kuantitatif. Data diperoleh dengan menggunakan kuesioner yang dibagikan kepada Pegawai Bappenda Kota Cimahi. Analisis penelitian ini menggunakan regresi linier berganda untuk mengetahui pengaruh pendidikan, pendapatan, umur dan kekosmopolitan terhadap adopsi inovasi sistem informasi pajak daerah baik secara simultan atau sebagian. Hasil penelitian menunjukkan bahwa pendidikan, pendapatan, umur dan kekosmopolitan berpengaruh terhadap adopsi inovasi sistem informasi pajak daerah secara parsial positif dan signifikan, dan hubungan semua variabel independen secara simultan dengan adopsi inovasi sistem informasi pajak daerah termasuk dalam kriteria hubungan yang sangat kuat.

Kata kunci— Adopsi Inovasi; Sistem Informasi Pajak Daerah; Sosial Ekonomi.

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## I. INTRODUCTION

The United Nations (UN) has again published the EGDI (E-Government Development Index) ranking based on the 2018 survey, where Indonesia was ranked 107th EGDI, up 9 places compared to 2016 which was ranked 116. Indonesia was ranked 7th in ASEAN after Vietnam, it is still the same as in 2016. Indonesia's ranking is still far below other ASEAN countries such as Singapore (EDGI 7th), Malaysia (EDGI 48th), Brunei Darussalam (EDGI rank- 59 EDGI), Thailand (EDGI 73rd), Philippines (EDGI 75th), and Vietnam (EDGI 88th), while Denmark, Australia, Republic of Korea, respectively. United Kingdom, and Sweden. The results of this EGDI ranking should further encourage us to be able to further improve e-Government implementation throughout the country. This of course makes it a challenge for us to be able to further improve competence in the field of Information and Communication Technology (ICT) and ICT infrastructure. (BPPTIK, 2018)

With the enactment of the law No. 32 of 2004 concerning Regional Government and Law No. 33 of 2004, local governments are expected to be more independent and dependence on assistance from the central government will decrease gradually, both in terms of development financing and in terms of regional financial management. Followed by the issuance of Law no. 28 of 2009 concerning Regional Taxes and Regional Levies which authorize local governments to collect local taxes and levies and provide the essence of legal certainty and strengthening of Regional Taxes, which are expected to play a role as a source of regional revenue.

A series of regulations and laws that have an impact on the delegation of local tax collection authority results in an increase in the volume of work and an increase in the level of complexity so that local governments need new innovations in the form of computerized technology including information systems or software applications (Setyanto & Richi, 2018), which are part of e-government. The spread of innovation in government should be based on the benefits of economic value and social value added fairly. The application of technology raises a number of problems stemming from various factors, including economy, technology, system concepts and aspects of behavior (Sudaryono and Istiati, 2006). Meanwhile, every individual will have a positive attitude towards the presence of computer technology, if they feel the benefits of IT to improve performance and productivity (Indriantoro, 2000).

The Regional Revenue Management Agency (Bappenda) of Cimahi City is one of the regional apparatuses of the Cimahi City government which has the main task of carrying out some of the mayor's duties in regional financial affairs in the field of increasing Regional Original Income in order to achieve regional independence with an increase in work volume and level of complexity. Bappenda Cimahi City requires innovation in the form of a regional tax information system that cannot be avoided, it is hoped that the use of regional tax information system innovation can increase the level of effectiveness, efficiency level and economic level with the aim of increasing local tax revenue.

The local tax information system used in the Cimahi City Bappenda is e-pad and simpbb, the application of the e-pad and simpbb regional tax information system is adjusted to the applicable laws and regulations as well as the needs of each local government, but in its implementation it is still many have shortcomings, this is due to the development of the database and its application from different consultants, while the use of an innovation depends also on the adoption process of stakeholders, especially users who are diverse individuals, especially in terms of socio-economic conditions consisting of ages, level of education, income or income as well as cosmopolitan.

An individual goes through five stages during the adoption process in an innovation, namely the introduction stage, when the individual realizes an innovation, the persuasion stage when the individual knows the benefits of innovation, the decision stage when the individual accepts or rejects the innovation and the implementation stage when an individual takes action in accordance with his decision on an innovation. With the adoption of a behavior change process in the form of knowledge (cognitive), attitude (effective) and skills (psychomotoric) in a person after receiving the message conveyed by the instructor at his target (Mardikanto, 2009).

Previous research stated that the level of the economy has a big influence on innovation adoption. Early adopters who have higher socioeconomic status, have broad access to communication methods, have higher social upward mobility in their culture, are more likely to be literate, to be smarter, and have a higher capacity for uncertainty to change (Roger, 1995). Individuals are not only capable of experiential learning from themselves but from the experiences of those around them (Bandura, 1986).

For this reason, the authors consider it necessary to conduct research on socio-economic conditions and the adoption of local tax information system innovations (e-pad and simpbb) in the Cimahi City Regional Revenue Management Agency.

## II. LITERATURE REVIEW

### A. Agency Theory

“Agency relationship as a contract under which one or more person (the principals) engage another person (the agent) to perform some service on their behalf which involves delegating some decision-making authority to the agent” (Jensen and Meckling, 1976).

Agency theory can be applied in public organizations (Bergman and Lane, 1990). He argued that modern democracies are based on a series of principal-agent relationships. Moe (1984) describes the economic concept of public sector organizations using agency theory. The principal agent relationship framework is a very important approach to analyzing public policy commitments (Bergman and Lane, 1990), so that in local government agency theory can be applied.

Eisenhardt (1989) states that agency theory is based on three assumptions, namely, assumptions of human nature (human assumptions), organizational assumptions, and information assumptions. The assumption of human nature is grouped into three, namely, 1) Self interest, namely human nature to prioritize one's own interests, 2) Bounded-rationality, namely human nature that has limited rationality, and 3) Risk aversion, namely human nature who prefers to avoid risk.

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From the above explanation, the researcher draws the conclusion that the management of local governments including e-government, which includes the local tax information system, must be managed which always increases and is carried out in full compliance with various applicable rules and regulations. To improve the management of the information system as an innovation, there is a need for an innovation adoption process, so that the information asymmetry that occurs can be reduced due to the more balanced information received by the public with the local government, which means, and with the increase in socio-economic conditions, the process of adopting an innovative local tax information system will be increased.

### B. Socio-Economic Conditions

In the concept of sociology, humans are often referred to as social beings, which means that humans cannot live naturally without the help of others around them. A social system can be defined as a collection of functionally different units bound together to solve problems, in order to achieve common goals. Social structures prevent or facilitate the rapid spread of new ideas and the adoption of innovations through the so-called "system effect" or "system influence". The norms of social status and hierarchy that exist in society influence the behavior of its members. Apart from influencing the acceptance and rejection of innovation, social norms also influence the way an innovation is integrated (Rogers et al., 1981).

Socio-economic characteristics also influence people's acceptance of new ideas or innovations. According to Hernanto (1984) socio-economic characteristics include:

- a. Age, age will affect physical abilities and respond to new things in running a business. Usually parents only tend to carry out activities that are usually done by local community members (Mardikanto, 1993).
- b. Education, the level of public education, both formal and non-formal, will affect the way of thinking that is applied to the business, namely the rationality of the business and the ability to take advantage of every available economic opportunity. Education is a reciprocal process of every human person in his adjustment to nature, friends and the universe (Mardikanto, 1993).
- c. Income, income is a very important factor in supporting the family economy. The level of income is an indication of a person's socio-economic condition in the community besides work, wealth and education. In the case of a farmer with a higher income level, the faster he will adopt the innovation (Mardikanto, 1993).
- d. Cosmopolitan. The meaning of cosmopolitanism is the attitude, possibility or potential to be open to everything in the world, because the origin of the word cosmos has broad-view implications. The existence of a cosmopolitan level or relationship with the outside world, outside the social system, which can be seen

from the frequency and distance of traveling activities and the use of mass media (Mardikanto, 1993). The cosmopolitan level is a characteristic that has a broad relationship and outlook with the outside world, with other social groups as well as high mobility. Usually characterized by the frequency of going to the city or out-of-town districts and the distance traveled.

### C. *Innovation Adoption Theory*

A "new" is a problem of subjective perception, meaning that an innovation is considered "obsolete" to others, but is something that others consider "new" (Rogers and Shoemaker, 1971). Innovation can be the result of recent research; it can also be local knowledge (Van Den Ban and Hawkins, 1999). Innovation is a term that has been used widely in various fields, including industry, marketing, services, agriculture, and others. In general, innovation is defined as an idea, action, or item that is considered new by someone (Rogers, et al., 1981).

The socio-economic conditions of society influence the adoption of innovation and the process of spreading innovation. The process of disseminating innovation has four elements, namely:

1. Innovation itself, namely an idea or idea, a method or practice, or an object that is new to the adopting individual or group.
2. Communication channels, which can be interpreted as messages from one individual to another.
3. Time, which has three factors, namely the innovation decision process; relative time, when individuals or groups adopt an innovation; innovation adoption rate.
4. The social system, a set of related units that combine problem solving towards the achievement of common goals (Rogers, 1995).

Adoption of innovation can be defined as the process of accepting innovations that are offered and pursued by other parties and / or changes in behavior in the form of: knowledge (cognitive), attitude (affective), and knowledge (psychomotoric) in a person (Mardikanto, 2009).

The five attributes of variation in adoption rates are:

1. Technological complexity.
2. Relative advantage, namely the degree of an innovation that is felt to be better than the technique that was replaced.
3. Observability is the extent to which the results of an innovation can be seen by others.
4. Trialability is the level of allowing the innovation to be tested on a limited basis.
5. Compatibility, namely the degree to which an innovation is received with added value, experiences and potential needs of technology adopters (Rogers, 1995).

### D. *Adoption Process Stages*

According to Roger (1995), an individual goes through five stages during the process of an innovation, namely the Introduction Stage when the individual is aware of an innovation, the Persuasion Stage is an invitation to someone by providing reasons and good prospects that convince him (Indonesian Ministry of Education, 2014), The Decision Stage, namely the choice of whether an individual accepts or rejects the innovation, the Implementation Stage, namely the actions of an individual according to his choice and the Affirmation Stage, where an individual reflects on his decision in the implementation process and re-evaluates whether the individual will continue or stop the adoption of the innovation.

The adoption process consists of five distinct stages, namely awareness, interest, evaluation, testing, and adoption (Lionberger, 1968). Individuals in the process go through each stage within a specified time period. Several stages can become condensed in an individual's cognitive processes, thus making them recognizable as measurable behavior over time.

1. Stage one is awareness. In the awareness stage, innovation knowledge is very important to individuals. Mass media are the preferred method because they can reach many people at the same time. In using mass media, extension agents must pay attention to the characteristics of the targeted audience.
2. Stage two is interest. At the stage of interest in the adoption process, advanced knowledge of innovation becomes important, but building positive attitudes towards innovation is a critical issue. For this reason, the desired method should include reinforcing information and establishing attitudes as goals. This method

must use the senses of hearing and sight, both individually and collectively. Group meetings, group discussions, and radio forums are recommended to reinforce knowledge, while field practice will allow individuals to see what they have heard, thus providing an opportunity to build desired attitudes toward innovation.

3. Stage three is evaluation. Evaluation is the most important stage in the adoption process, because the results usually determine whether a person will proceed to the trial and adoption stage or not. At this stage, one must match knowledge against facts. People must believe that what they hear and see can indeed be applied. Field practice is recommended because they allow individuals to amplify their interest in looking at concrete evidence. In this stage, individuals who can be role models are needed. The selected individual must be more advanced in the adoption process. This type of experience allows for the removal of doubts. Some skills training may be required at this stage to facilitate individual progression to the pilot stage.
4. Stage four is testing. At the pilot stage, community technical and management skills should be the main targets. Field practice is the preferred method at this stage, and community needs must be considered. This means that extension workers must develop plans for each individual or group in the same situation. Extension workers should remember that, although communities adopt similar techniques, the problems they experience are not always the same. At this stage, methods to reinforce the public interest using training can be useful in helping individuals to continue to adopt.
5. Stage five is adoption. Once communities have started to adopt, extension agents and outsiders should continue to support their efforts. This recognition of society can be used to encourage them to continue to adopt. The objectives and criteria for this method must be carefully developed so as not to have negative effects due to poor planning and implementation.

From the above explanation, an individual goes through five stages in the adoption process, namely awareness of innovation, interest arising from persuasion of promised benefits, decisions to adopt or not, implementation of attitudes according to decisions taken and evaluation of decisions whether to continue adopting or not (Handayani, 2019). This stage requires support from outside parties, both government and society. Support and recognition will encourage them to continue to adopt (Handayani, 2019).

### III. HYPOTHESIS DEVELOPMENT

Education is a reciprocal process of every human person in adjusting himself to nature, friends and the universe (Mardikanto, 1993), so it can be concluded that education is believed to influence the adoption of local tax information system innovation, where the higher one's education the better the person is in adoption. On this basis, the proposed hypothesis is:

H1: Education has a positive and significant effect on the adoption of local tax information system innovation.

The level of income is an indication of a person's socio-economic condition in the community besides work, wealth and education. In the case of a farmer with a higher income level, the faster he will adopt the innovation (Mardikanto, 1993). So it can be concluded that income is believed to influence the adoption of a local tax information system innovation, where the higher a person's income the better the person is in the tax information system innovation adoption. On this basis, the proposed hypothesis is:

H2: Income has a positive and significant effect on the Adoption of Local Tax Information System Innovations.

Age will affect physical abilities and respond to new things in running their business, Usually parents only tend to carry out activities that are usually done, so it can be concluded that age is believed to influence the adoption of Local Tax Information System Innovation, where a person's age increases. The more difficult the person is in the Adoption of Local Tax Information System Innovations. On this basis, the proposed hypothesis is:

H3: Age has a negative and significant effect on the adoption of local tax information system innovation.

Cosmopolitanism is the attitude, possibility or potential to be open to everything in the world, because the origin of the word cosmos has broad view implications. So it can be concluded that Cosmopolitan is believed to influence the Adoption of Regional Tax Information System Innovation, where the more Cosmopolitan a person is, the better that person is in the Adoption of Regional Tax Information System Innovation. On this basis, the proposed hypothesis is:

H4: Cosmopolitan influence positively and significantly on the Adoption of Local Tax Information System Innovations.

#### IV. RESEARCH METHODOLOGY

##### A. *Research Design, Sources and Data Collection Techniques*

The method used in this research is descriptive method with a quantitative approach. The populations in this study were the employees of the Cimahi City Regional Revenue Management Agency. Researchers took samples with purposive sampling technique. The data source used is primary data obtained directly, by distributing questionnaires to the respondents who are the sample, to find out their responses to the research being studied. As well as secondary data needed to support research results, which come from literature, articles and various other sources related to research problems. In this study, the secondary data required is in the form of official data issued by the City Government of Cimahi. The data collection techniques used were questionnaires, interviews, and library research.

#### V. RESULTS

##### A. *Descriptive analysis*

###### *Educational variables*

Respondents' responses about education, obtained an average of 79.47%. With the highest percentage value of 92.59%, namely in terms of skills to master basic computer applications and the lowest percentage value of 65.19%, namely in terms of knowledge in the form of accounting or taxation education background which is still a minority and in terms of reviewing the process during This does not always see the requirements that must be met for the results that have been obtained for continuous improvement.

###### *Income Variables*

Respondents' responses regarding income, obtained an average of 73.04%. With the highest percentage value at 88.89%, namely in terms of an increase in the amount of income and the lowest percentage value at 57.78%, namely in terms of simplicity where the average problem is the ability to regulate income which is one of the targets for employee achievement in the adoption innovation process.

###### *Age variables*

Respondents' responses regarding age obtained an average of 78.38%. With the highest percentage value of 96.30% in terms of having an organizational structure and work routines, while the lowest percentage value is at 14.81% in terms of accurate and timely recording habits of transactions and events.

###### *Cosmopolitan Variables*

Cosmopolitan, the percentage of scores obtained was an average of 79.46%, with the lowest percentage value in terms of reading the latest news or information from print media (newspapers or magazines).

###### *Variables Adoption of local tax information system innovation*

Adoption of local government local tax information system innovation, obtained an average of 50.69%. With the highest percentage value of 94.46%, namely in terms of interest and awareness, the adoption stage is related to the willingness of individuals to continue to the next stage of innovation adoption. The faster and easier a stage is, it is believed that the individual will continue to the next stage.

##### B. *Validity Test and Reliability Test*

Based on the results of data processing using the Pearson product moment (r) correlation, the validity test results show that the validity coefficient of each statement item is greater than the critical value of 0.30. Based on the results of processing using the cronbach's alpha method, the reliability test results of the questionnaire variable age, education and income have an alpha cronbach's value that is greater than the recommended critical value of 0.6 and is declared reliable. Based on the results of the validity and reliability testing described above, it can be concluded that all statements used have been tested for validity and consistency (reliability) to be used as a research measurement tool.

### C. Normality Test, Heteroscedasticity Test, Multicollinearity Test

This study used the Kolmogorov-Smirnov one-sample test to test the normality of the regression model. The results of the normality test show that the significance value obtained is 0.894 or more than 0.05. So it can be concluded that the data used are normally distributed. To test for heteroscedasticity, analysis was used using a scatterplot diagram showing that the points obtained did not form a certain pattern or formed a random pattern, which indicates that the data being tested did not have a heteroscedasticity problem. Thus, it can be concluded that the data above is homoscedasticity so that multiple linear regression analysis can be continued.

To find out a regression model that is free of multicollinearity, by looking at the VIF (Variance Inflation Factor) number must be less than 10 and a tolerance number greater than 0.1, based on the SPSS results, a tolerance figure is obtained for age 0.137, 0.133 for education, 0.726 for income and 0.870 for cosmopolitan while the VIF number is 7.281 for age, 7.536 for education, 1.377 for income and 1.050 for cosmopolitan, then the tolerance value for all independent variables is  $> 0.1$  and the VIF value for all independent variables is  $< 10$ . Thus, it can be concluded that this does not occur multicollinearity in these data.

### D. Multiple Regression Equations

Multiple linear regression analysis is used to estimate the coefficients of linear equations, including one or two independent variables that can be used accurately to predict the value of the dependent variable.

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4$$

Information:

Y = estimated value of the variable adoption of local tax information system innovation

X1 = Education

X2 = Income

X3 = Age

X4 = Cosmopolitan

b0 = Constant

b, = Regression Coefficient

From the processed regression calculations, the following equation is obtained:

$$Y = -61,367 + 0,714 X_1 + 0,954 X_2 + 0,163 X_3 + 0,331 X_4$$

The coefficients contained in the above equation can be explained as follows:

b0 = -61,367, meaning that if the independent variable is constant (zero) then the adoption of the local tax information system innovation will be worth -61,367.

b1 = 0.714, meaning that when education increases and other independent variables are constant, it is predicted that the adoption of the local tax information system innovation will increase by 0.714.

b2 = 0.954, meaning that if income increases and other independent variables are constant, it is predicted that the adoption of the local tax information system innovation will increase by 0.954.

b3 = 0.163, meaning that if age increases and other independent variables are constant, it is predicted that the adoption of the local tax information system innovation will increase by 0.163.

b4 = 0.331, meaning that if cosmopolitan increase by 1% and the other independent variables are constant, it is predicted that the adoption of the local tax information system innovation will increase by 0.331.

### Simultaneous Correlation Analysis

Correlation analysis serves to find the strength of the relationship between the independent variable (X) and the dependent variable (Y). Based on SPSS processing, the results of the R value of 0.944 in the output above indicate the strength of the relationship between the four independent variables (education, income, age and cosmopolitan) simultaneously with the Adoption of Local Tax Information System Innovations. The correlation value of 0.944 when referring to Sugiono's criteria (2013; 184) is included in the criteria for a very strong relationship because it is in the interval 0.80 - 1,000. So it can be concluded that there is a very strong

relationship between age, education, income and cosmopolitanism with the adoption of the Local Tax Information System Innovation.

#### Partial Correlation Analysis

##### - The Relationship between Education and the Adoption of Local Tax Information System Innovations

The correlation value obtained between education and the adoption of the local tax information system innovation is 0.904. The correlation value is positive, indicating that the relationship is unidirectional, where the higher the education, the higher the adoption of Local Tax Information System Innovations. Based on the interpretation of the correlation coefficient, the figure of 0.904 is included in the strong relationship category because it is in the interval range 0.80-1,000.

##### - Relationship between revenue and the adoption of local tax information system innovation

The correlation value obtained between income and the adoption of the local tax information system innovation is 0.912. The correlation value is positive, which indicates that the relationship is unidirectional, where the higher the income, the higher the adoption of the Local Tax Information System Innovation. Based on the interpretation of the correlation coefficient, the number of 0.912 is included in the category of a very strong relationship because it is in the interval range 0.80-1,000.

##### - Relationship between Age and Adoption of Local Tax Information System Innovations

The correlation value obtained between age and the adoption of the local tax information system innovation is 0.573. The correlation value is positive, which indicates that the relationship is unidirectional, where the higher the age, the higher the adoption of the Local Tax Information System Innovation. Based on the interpretation of the correlation coefficient, the number 0.573 is included in the moderate relationship category because it is in the interval range 0.40-0.599.

##### - Cosmopolitan Relationship with the Adoption of Local Tax Information System Innovations

The correlation value obtained between cosmopolitan and the adoption of the local tax information system innovation is 0.411. The correlation value is positive, indicating that the relationship is unidirectional, where the higher the cosmopolitan, the higher the adoption of Local Tax Information System Innovation. Based on the interpretation of the correlation coefficient, the figure of 0.411 is included in the moderate relationship category because it is in the interval range 0.40-0.599.

#### Analysis of the coefficient of determination

On the problem being studied, namely the effect of education, income, age and cosmopolitanism simultaneously in contributing to the influence of the adoption of local tax information system innovation. By using SPSS, the R-square output was 0.891 or 89.1%. This value shows that the influence of education, income, age and cosmopolitanism simultaneously in contributing or influencing the adoption of the local tax information system innovation is 89.1%, while the rest of  $100\% - 89.1\% = 10.9\%$  is the influence of other variables not examined.

To see the influence of each independent variable on the dependent variable, calculations are performed using the Beta x Zero Order formula. Based on these calculations, it shows that the influence of the education variable on the adoption of the local tax information system innovation is 32.8%, income contributes 42.2% influence, age contributes an influence of 8.5% and cosmopolitan influence contributes 5, 6%.

So it can be concluded that the most dominant variable influencing the adoption of the local tax information system innovation is income with the contribution of the influence given of 42.2%, this shows that in the adoption of the local tax information system innovation on the employees of the Cimahi City Regional Revenue Management Body is strongly influenced by income, as the results of interviews from several officials of the Cimahi City Regional Revenue Management Agency as well as those who stated that the current level of dependence on software is high because currently the process of receiving regional revenue uses the Regional Tax Information System (e-pad and simpbb).

#### Simultaneous Hypothesis Testing (F Anova Test)

Furthermore, hypothesis testing is carried out to prove whether education, income, age and cosmopolitanism simultaneously have a significant effect on the adoption of the local tax information system innovation with the statistical hypothesis formulation as follows.



Ho:  $\beta_1 = \beta_2 = 0$  There is no significant effect of education, income, age and cosmopolitanism on the adoption of the Local Tax Information System Innovation.

Ha:  $\beta_1 \neq \beta_2 \neq 0$  There is a significant influence of education, income, age and cosmopolitanism on the adoption of the Local Tax Information System Innovation.

Probability = 0,05/5%

Criteria: Reject Ho if the value of f count > f table, accept Ho if the value of f count < f table.

Based on the results of the SPSS calculation, the Fcount value is 44,962 with a significance value of 0,000. This value becomes a test statistic that will be compared with the F value of the table where the F table is for  $\alpha = 0,10$  and db1: 4 and db2:  $n-k-1$  ( $27-4-1$ ) = 22, the Ftable value is 3,837. Because Fcount (44,962) is greater than Ftable (3,837), then the error rate is 5% ( $\alpha = 0,05$ ) it was decided to reject Ho and accept Ha. This means that with a confidence level of 95% it can be concluded that age, education, income and cosmopolitanism have a significant effect on the adoption of the Local Tax Information System Innovation.

#### Partial Hypothesis Testing (T Test)

Partial hypothesis testing (t-test) was conducted to prove whether education, income, age and cosmopolitanism partially had a significant effect on the adoption of the local tax information system innovation using the SPSS program, the following results were obtained: Reject H0 if tcount > ttable

Significance level ( $\alpha$ ) equal to 0.10 dk =  $(n-k-1)$   $27-4-1 = 22$ , by testing one party (one tailed) in order to obtain a t-table of 1.717. Education has a significant positive effect on the adoption of local tax information system innovation because the value of t-count (1.908) is greater than t table (1.717) and t count is in the rejection area H0, Ha is accepted, meaning that there is a significant positive effect of education on the adoption of system innovation. Income has a significant positive effect on the adoption of local tax information system innovation because the value of t-count (2.396) is greater than t table (1.717) and t count is in the rejection area H0, Ha is accepted, meaning that there is a significant positive effect of revenue on System Innovation Adoption.

Age has a significant positive effect on the adoption of local tax information system innovation because the value of t-count (1.787) is greater than t table (1.717) and t count is in the rejection area H0, Ha is accepted, meaning that there is a significant positive effect of revenue on System Innovation Adoption. Cosmopolitan has a t-count value (1,820) greater than t table (1.717) and t count is in the rejection area H0, Ha is accepted, meaning that there is a significant positive effect of cosmopolitan on the adoption of local tax information system innovation.

## VI. DISCUSSION

### A. Education on the adoption of local government tax information system innovation.

The results of testing the first hypothesis show that education has a positive and significant effect on the adoption of the Local Tax Information System Innovation, with a contribution of influence given of 32.8%. This shows that if education is increasing, the adoption of local tax information system innovation will also increase, in other words the first hypothesis (H1) which states that education has a positive and significant effect on the adoption of local tax information system innovation is accepted.

### B. Revenue for the Adoption of Local Tax Information System Innovations.

The results of testing the second hypothesis show that income has a positive and significant effect on the adoption of the Local Tax Information System Innovation, with a contribution of influence given of 42.2%. This shows that if the income increases, the adoption of the Local Tax Information System Innovation will also increase, in other words the second hypothesis (H2) which states that income has a positive and significant effect on the adoption of the local tax information system innovation is accepted.

### C. Age on the Adoption of Local Tax Information System Innovations.

The results of testing the third hypothesis show that age has a positive and significant effect on the adoption of local tax information system innovation, with a contribution of influence of 8.5%. This shows that if age increases, the adoption of local tax information system innovation for local governments will also increase, or in other words the third hypothesis (H3) which states that age has a significant effect on the adoption of local tax information system innovation is accepted.

*D. Cosmopolitan towards the adoption of local tax information system innovation.*

The results of this test indicate that cosmopolitan has a positive and significant effect on the adoption of the Local Tax Information System Innovation, with a contribution of influence of 5.6%. This shows that if income increases, the adoption of local tax information system innovation will also increase, or in other words the fourth hypothesis (H4) which states that cosmopolitanism has a significant effect on the adoption of local tax information system innovation is accepted.

## VII. CONCLUSION

1. Education has a positive and significant effect on the Adoption of Local Tax Information System Innovation, with a contribution of influence of 32.8%. However, there are several problems, namely that on average local governments who have a background in abccounting education are still in the minority, and in handing over tasks, authorities and responsibilities are not entirely in accordance with the level, field, rank and position in completing work.
2. Income has a positive and significant effect on the Adoption of Local Tax Information System Innovation, with a contribution of influence given of 42.2%. However, it is constrained by the problem of the ability to regulate income which is one of the target achievements of employees in the process of adopting an innovation.
3. Age has a positive and significant effect on the adoption of local tax information system innovation, with a contribution of influence of 8.5%. However, there are deficiencies in the habit of making the habit of recording accurate and timely records of transactions and events.
4. Cosmopolitan has a positive and significant effect on the Adoption of Local Tax Information System Innovation, with a contribution of influence of 5.6%. However, there is a low value in terms of reading the latest news or information from printed media (newspapers or magazines), which is possible because now news and information can be easily obtained from social media and the internet.
5. Simultaneously education, income, age and cosmopolitan influence significantly on the adoption of the local tax information system innovation by 89.1% and the rest is influenced by other factors.

## VIII. SUGGESTIONS

1. Improve the education of employees of regional revenue management bodies, especially accounting, taxation, or informatics education and involve in education and training or other development aimed at increasing knowledge and skills in the fields of accounting, taxation and informatics in order to make it easier to understand all the processes and stages there are. Adopting local tax information system innovations such as e-pad and simpbb.
2. Increasing income on an ongoing basis in accordance with the main tasks and functions as well as performance achievements will increase awareness, interest, decisions and evaluation of the level of adoption of the local tax information system innovation.
3. Employee age forms employee habits which are formed because of the organizational structure and main duties and functions as well as ethics in carrying out their work, including the adoption of local tax information system innovations, so that there is a need for assertiveness both in the form of regulations and policies, especially the provision of sanctions and rewards and guidance to facilitate in every stage of the adoption of the local tax information system innovation.
4. The existence of comparative studies with regions or other organizations that are better will increase the cosmopolitanism of employees but must be accompanied by a written report that can be presented so that understanding in the adoption of local tax information system innovation will be even better.

## IX. LIMITATIONS

1. The results of this study are limited to Cimahi City Government, West Java Province.
2. There is a high probability that better measurement results will be obtained if the questionnaire is refined, both in the form of the questions and the answers.
3. In this study, the researchers conducted direct interviews with several relevant officials, but due to limited time and funds the interviews were not conducted to all relevant stakeholders.

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